



Billing Code: 4410-CN

DEPARTMENT OF JUSTICE

[AAG/A Order No. 001/2019]

AGENCY: Justice Management Division, United States Department of Justice.

Privacy Act of 1974; Matching Program

ACTION: Notice of a New Matching Program.

SUMMARY: The Department of Justice (DOJ) is issuing a public notice of its intent to conduct a computer matching program with the Internal Revenue Service (IRS), Department of the Treasury. Under this matching program, entitled Taxpayer Address Request (TAR), the IRS will provide information relating to taxpayers' mailing addresses to the DOJ for purposes of enabling DOJ to locate debtors to initiate litigation and/or enforce the collection of debts owed by the taxpayers to the United States.

DATES: This matching program will become effective on January 30, 2020. This matching program will continue for 18 months after the effective date. Please submit any comments by **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Interested persons are invited to submit written comments regarding this notice by mail to Dennis Dauphin, Director, Debt Collection Management Staff, Justice Management Division, 145 N St., NE, Rm 6W.102, Washington, DC 20530, or by email at *Dennis.E.Dauphin2@usdoj.gov*.

FOR FURTHER INFORMATION CONTACT: Dennis Dauphin, Director, Debt Collection Management Staff, Justice Management Division, *Dennis.E.Dauphin2@usdoj.gov*, 145 N St., NE, Rm 6W.102, Washington, DC 20530.

SUPPLEMENTARY INFORMATION: This agreement re-establishes a matching program between the IRS and the DOJ to provide DOJ with the mailing address of taxpayers to assist the Department in its effort to collect or to compromise debts owed to the United States. DOJ will provide to the IRS an electronic file containing the names and Social Security Numbers (SSN) of individuals who owe debts to the U.S. and whose debts have been referred to DOJ for litigation and/or enforced collection. The IRS provides direct notice to taxpayers in the instructions to Forms 1040, 1040A, and 1040EZ, and constructive notice in the Federal Register system of records notice. The notice provides taxpayers that information provided to the U.S. Individual Income Tax Returns may be given to other Federal agencies, as provided by law. For the records involved in this match, both IRS and DOJ have provided constructive notice to record subjects through the publication, in the Federal Register, of systems of records notices that contain routine uses permitting disclosures for this matching program.

PARTICIPATING AGENCIES: The participating agencies include: DOJ and the IRS.

AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM: This matching agreement is executed pursuant to 5 U.S.C. §552a(o), the Privacy Act of 1974, as amended, and sets forth the terms under which the IRS agrees to disclose taxpayer mailing addresses to the DOJ. This matching program is being conducted under the authority of the Internal Revenue Code § 6103(m)(2), and the routine uses published in the agencies' Privacy Act systems of records notices for the systems of records used in this match. This provides for disclosure, upon

written request, of a taxpayer's mailing address for use by officers, employees, or agents of a Federal agency for the purpose of locating such taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with Title 31, §§ 3711, 3717, and 3718. These statutory provisions authorize DOJ to collect debts on behalf of the United States through litigation.

PURPOSES: The purpose of this program is to provide DOJ with the most current addresses of taxpayers, to notify debtors of legal actions that may be taken by DOJ and the rights afforded them in the litigation, and to enforce collection of debts owed to the United States.

CATEGORIES OF INDIVIDUALS: Individuals who owe debts to the United States and whose debts have been referred to the DOJ for litigation and/or enforced collection.

CATEGORIES OF RECORDS: DOJ will submit the nine-digit SSN and four-character Name Control (the first four letters of the surname) of each individual whose current address is requested. IRS will provide:

- a. Nine-digit SSN and four-character Name Control; and
- b. The latest street address, P.O. Box, or other address, city, State and ZIP Code, only if the input SSN and Name Control both match the Individual Master File (IMF); or
- c. A code explaining that no match was found on the IMF.

SYSTEMS OF RECORDS: DOJ will provide records from the Debt Enforcement System, JUSTICE/DOJ-016, last published in its entirety at 77 FR 9965-9968 (February 21, 2012).

This system of records contains information on persons who owe debts to the United States and whose debts have been referred to the DOJ for litigation and/or enforced collection. DOJ records will be matched against records contained in Treasury's Privacy Act System of Records:

Customer Account Data Engine (CADE) IMF, Treasury/IRS 24.030, last published at 77 FR 47948 (Aug. 10, 2012). This system of records contains, among other information, the taxpayer's name, SSN, and most recent address known by IRS. CADE is maintained at the Martinsburg Computing Center (MCC), and the notice for this system of records was last published at 80 FR 54082 (September 8, 2015).

In accordance with 5 U.S.C. 552a(o)(2)(A) and 5 U.S.C. 552a(r), the Department has provided a report to the Office of Management and Budget (OMB) and Congress on this new Computer Matching Program.

Dated: November 4, 2019.

Lee J. Lofthus,
Assistant Attorney General for Administration,
United States Department of Justice.

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